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defendant was beating the boy's mother was admissible as part of the *res gestae*.

[Ed. Note.—For other cases, see 11 Va.-W. Va. Enc. Dig. 921.]

Error to Circuit Court, Fairfax County.

James L. Taylor was convicted of a felonious assault on his wife, and brings error. Affirmed.

Frederick R. Whipple, of Washington, D. C., for plaintiff in error.

The Attorney General, for the Commonwealth.

POWERS et al. v. CITY OF RICHMOND.

Jan. 24, 1918.

[94 S. E. 803.]

1. Municipal Corporations (§ 957 (1*))—Taxation—Constitutional Requirements—Imposing, Continuing or Reviving Tax.—Acts 1899-1900, c. 864, reenacting sections 75, 76, 78-80, 82, and 83 of charter of Richmond, is not in conflict with Const. 1869, art. 10, § 16, nor with the similar provision of Const. 1902, § 50 (Code 1904, p. ccxx), that "every law imposing, continuing or reviving a tax shall specifically state such tax, and no law shall be construed as so stating such tax, which requires a reference to any other law, or any other tax," since such act neither imposes, continues, or revives a tax, but merely extends a lien.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 230; 12 Va.-W. Va. Enc. Dig. 755.]

2. Taxation (§ 28*)—Delegation of Power to Local Authorities.—Although the power to levy taxes is legislative in its character, the General Assembly may confer upon counties, cities, corporations, and other organized bodies the power to impose taxes for local purposes.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 77.]

3. Taxation (§ 338*)—Particular Estates and Interests.—Under Code 1904, § 465, land must be assessed in the name of the person who by himself or his tenant has the freehold in possession.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 94.]

4. Municipal Corporations (§ 975*)—Taxation—Liens.—Where in accordance with Const. 1902, § 128 (Code 1904, p. ccxliii), requiring that city assessments for municipal purposes shall be the same as for state taxes, land has been properly assessed to a life tenant, the taxes are a lien affecting the interests of the remaindermen.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 240, 241.]

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

5. Statutes (§ 951 (1)*)—General and Special Laws—Taxation.—Under Const. 1902, § 168 (Code 1904, p. cclxii), providing that all taxes, state, local or municipal, shall be levied and collected under general laws, special laws, constituting part of city charter, and providing for taxation passed prior to the adoption of the Constitution, are not invalid in view of § 117 (Code 1904, p. ccxxxviii), providing that cities and towns having at such time a municipal charter may retain the same, and Schedule of the Constitution, § 1 (Code 1904, p. cclxxiii), expressly preserving all existing statutes neither repugnant to the Constitution nor expressly repealed.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 169.]

6. Statutes (§ 112 (6)*)—Expression in Title of Subject of Act.—The title to Acts 1899-1900, c. 864, stating that it relates to the lien of the city for taxes assessed on real estate, and to the sale thereof for nonpayment of taxes, is sufficient to sustain the provision that the lien of a city for taxes on land shall extend to every interest therein under Const. 1902, § 52 (Code 1904, p. ccxxi), providing that "no law shall embrace more than one object, which shall be expressed in its title."

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 752.]

7. Constitutional Law (§ 284 (2)*)—Taxation (§ 452*)—Review of Assessment—Statutory Provisions.—The due process of law clause of Const. U. S. Amend. 14, is satisfied if opportunity is given to all those interested to question the validity of the amount of the tax, either before that amount is ascertained, or in a subsequent proceeding for a correction, and Code 1904, § 444, providing such opportunity where property is assessed to the life tenant, who fails to pay the taxes thereon, such failure cannot relieve the property or the remaindermen from such lien, although they are not personally liable therefor.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 105.]

8. Municipal Corporations (§ 978 (1)*)—Taxation—Limitation of Time for Enforcement of Lien.—There is no limitation on the time within which the city of Richmond may enforce the lien for taxes on real estate assessed under its charter; the charter having prescribed no limit.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 241.]

Appeal from Chancery Court of Richmond.

Petition by the City of Richmond against Jefferson C. Powers and others. Decree for the City, and defendants appeal. Affirmed.

Robert H. Talley, of Richmond, for appellants.

H. R. Pollard, of Richmond, for appellee.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.